LB 349

Revision:

01

Revised based upon amendments adopted through March 30, 2000.

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *

	FY 2000-2001		FY 2001-2002	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include impact on political subdivisions. See narrative for political subdivision estimates.

LB 349 proposes a change in the boundary between Butler and Platte Counties. Under the proposed boundary change, property currently within Platte County would become part of Butler County on January 1, 2001. According to information provided by the Platte County Assessor (on file in the Legislative Fiscal Office), the valuation of the affected property for purposes of 1998 property tax assessments was $3,580,491. Total property taxes assessed against the property in 1998 amounted to $53,799 with the county levy representing $9,368 of that total. According to information provided by the Butler County Assessor (on file in the Legislative Fiscal Office), had the affected property been included in Butler County for purposes of 1998 property tax assessments, total property taxes assessed against the property would have been $58,443 (a). Of this total, the county levy would have represented $9,828.

Based upon 1998 property tax levies, impacts of the proposed boundary change upon political subdivision tax levies appear to include:

Platte County	$(9,368)	Butler County	$+9,828
Lower Loup Natural Resource District	(643)	Lower Platte North Natural Resource District	+1,484
Columbus Township	(1,061)	Alexis Township	+3,506
Platte County Agricultural Society	(483)	Butler County Agricultural Society	+357
Library (Platte County)	(380)		.
	$(11,935)		15,175

(a) Butler County analysis estimates an affiliated 9-12 school district levy of $1,404 apparently not included in Platte County analysis.